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ObjectID: 201930449349200333 - Submission: 2019-02-13

TIN: 46-5123864

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-1150

2018

Open to
Public
Inspection**A For the 2018 calendar year, or tax year beginning 01-01-2018, and ending 12-31-2018****B** Check if applicable:

- ☒ Address change
- ☐ Name change
- ☐ Initial return
- ☒ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization

Trees of Liberty Inc

Number and street (or P. O. box, if mail is not delivered to street address) Room/suite
PO Box 26141City or town, state or province, country, and ZIP or foreign postal code
Alexandria, VA 22313**D** Employer identification number

46-5123864

E Telephone number

(571) 482-7690

F Group Exemption Number ▶**G** Accounting Method: ☐ Cash ☒ Accrual Other (specify) ▶**H** Check ☒ required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**I** Website: ▶**J** Tax-exempt status (check only one) - ☐ 501(c)(3) ☒ 501(c)(4) (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ **\$ 1****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	0
	2	Program service revenue including government fees and contracts	2	0
	3	Membership dues and assessments	3	0
	4	Investment income	4	1
	5a	Gross amount from sale of assets other than inventory	5a	0
	5b	Less: cost or other basis and sales expenses	5b	0
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	0
b	Gross income from fundraising events (not including \$ 0 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	0	
c	Less: direct expenses from gaming and fundraising events	6c	0	
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	0	
7a	Gross sales of inventory, less returns and allowances	7a	0	
b	Less: cost of goods sold	7b	0	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0	
8	Other revenue (describe in Schedule O)	8	0	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	1	
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	0
	11	Benefits paid to or for members	11	0
	12	Salaries, other compensation, and employee benefits	12	0
	13	Professional fees and other payments to independent contractors	13	16,774
	14	Occupancy, rent, utilities, and maintenance	14	0
	15	Printing, publications, postage, and shipping	15	0
	16	Other expenses (describe in Schedule O)	16	409
	17	Total expenses. Add lines 10 through 16	17	17,183
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-17,182
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	1
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	

For Paperwork Reduction Act Notice, see the separate instructions.

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Part II Balance Sheets(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	17,182	22	0
23 Land and buildings	0	23	0
24 Other assets (describe in Schedule O)	0	24	0
25 Total assets	17,182	25	0
26 Total liabilities (describe in Schedule O).	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	17,182	27	0

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☐

What is the organization's primary exempt purpose?
To advance the principles of limited government, fiscal solvency, and economic freedom by educating the public.

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Promoted principles of limited government, fiscal solvency, and economic freedom through advertising campaigns on television, radio, and online. (Grants \$ 0) If this amount includes foreign grants, check here <input type="checkbox"/>	28a	0
29 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29a	
30 (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31a	
32 Total program service expenses (add lines 28a through 31a)	32	0

Expenses
(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV. ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Alan Philp President and Director	1	0	0	0
Chris Marston Secretary/Treasurer	1	0	0	0

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V. ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		No
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 7, 8a, and 9a, except those)?		

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activities (such as those reported on lines 2, 3a, and 7a, among others):		35a		No
b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		35b		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		35c		No
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	Yes	
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions.	37a	0	
b Did the organization file Form 1120-POL for this year?		37b		No
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		No
b If "Yes," complete Schedule L, Part II and enter the total amount involved		38b		
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9	39a		
b	Gross receipts, included on line 9, for public use of club facilities	39b		
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: ; section 4912: ; section 4955:			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		No
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0	
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		0	
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		No
41	List the states with which a copy of this return is filed.			
42a	The organization's books are in care of Election CFO LLC Telephone no. (571) 482-7690			
	Located at PO Box 26141 Alexandria, VA ZIP + 4 22313			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	42b	Yes	No
If "Yes," enter the name of the foreign country:				
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
c	At any time during the calendar year, did the organization maintain an office outside the U.S.?	42c		No
If "Yes," enter the name of the foreign country:				
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year	43		
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	Yes	No
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		No
c	Did the organization receive any payments for indoor tanning services during the year?	44c		No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b		No

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46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.	46	Yes	No
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Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52 and complete the tables for lines 50 and

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

f Total number of other employees paid over \$100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over \$100,000. ▶

52 Did the organization complete Schedule A? **NOTE.** All section 501(c)(3) organizations must attach a completed Schedule A ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		2019-02-13		
			Date		
Paid Preparer Use Only	Chris Marston Treasurer		Type or print name and title		
	Print/Type preparer's name Chris Marston	Preparer's signature	Date 2019-02-13	Check <input type="checkbox"/> if self-employed	PTIN P01796811
	Firm's name ▶ Election CFO LLC			Firm's EIN ▶ 26-4188053	
	Firm's address ▶ PO Box 26141 Alexandria, VA 22313			Phone no. (571) 482-7690	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

Form **990-EZ**

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Additional Data

Return to Form

Software ID: 18007995
Software Version: v1.00

Form 990-EZ, Special Condition Description:

Special Condition Description

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efile Public Visual Render		ObjectID: 201930449349200333 - Submission: 2019-02-13		TIN: 46-5123864	
Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.					
SCHEDULE N (Form 990 or 990-EZ)		Liquidation, Termination, Dissolution, or Significant Disposition of Assets ▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36. ▶ Attach certified copies of any articles of dissolution, resolutions, or plans. ▶ Attach to Form 990 or 990-EZ. ▶ Go to www.irs.gov/Form990 for the latest information.			OMB No. 1545-0047
					2018 Open to Public Inspection
Department of the Treasury Internal Revenue Service Name of the organization Trees of Liberty Inc				Employer identification number 46-5123864	

Part I Liquidation, Termination, or Dissolution. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
	No assets remained after paying final expenses.	12-31-2018	0	N/A		Not Applicable	

2 Did or will any officer, director, trustee, or key employee of the organization:

a	Become a director or trustee of a successor or transferee organization?	Yes	No
b	Become an employee of, or independent contractor for, a successor or transferee organization?		No
c	Become a direct or indirect owner of a successor or transferee organization?		No
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?		No
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ. Cat. No. 50087Z Schedule N (Form 990 or 990-EZ) (2018)

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Part I Liquidation, Termination, or Dissolution (continued)

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-.

3	Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III	Yes	No
4a	Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?		No
4b	If "Yes," did the organization provide such notice?		No
5	Did the organization discharge or pay all of its liabilities in accordance with state laws?	Yes	
6a	Did the organization have any tax-exempt bonds outstanding during the year?		No
6b	If "Yes" on line 6a, did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws?		
c	If "Yes" on line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities. If "No" on line 6b, explain in Part III.		

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets. Complete this part if the organization answered "Yes" on Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

1	(a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
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2 Did or will any officer, director, trustee, or key employee of the organization:

a	Become a director or trustee of a successor or transferee organization?	Yes	No
b	Become an employee of, or independent contractor for, a successor or transferee organization?		No
c	Become a direct or indirect owner of a successor or transferee organization?		No
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?		No
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III. ▶		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or Form 990-EZ. Cat. No. 50087Z Schedule N (Form 990 or 990-EZ) (2018)

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Schedule N (Form 990 or 990-EZ) (2018) Page 3

Part III Supplemental Information. Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

Return Reference	Explanation
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Schedule N (Form 990 or 990-EZ) (2018)

Additional Data

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Software ID: 18007995
Software Version: v1.00